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1. James VanWoerkom agrees to the entry of judgment in favor of the United States on its claim to reduce to judgment trust fund recovery penalty assessments arising from the nonpayment of income and FICA taxes withheld from wages paid to employees of VSS Enterprises, LLC, for the third and fourth quarters of 2002 and the first and second quarters of 2003 in the amount of \$600,000, plus interest thereon from the date of entry of judgment as provided by 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622. 2. Each party shall bear its own costs and fees. The United States and James VanWoerkom respectfully request that the Court enter the Proposed Judgment filed herewith.

Respectfully submitted,

13 DANIEL G. BOGDEN United States Attorney 14

> HENRY M. DARMSTADTER NATHANIEL B. PARKER Trial Attorneys, Tax Division

U.S. Department of Justice 17

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GRANTS judgment in favor of the United States on its claim to reduce to judgment trust fund recovery penalty assessments arising from the nonpayment of income and FICA taxes withheld from wages paid to 2 employees of VSS Enterprises, LLC, for the third and fourth quarters of 2002 and the first and second 3 quarters of 2003 in the amount of \$600,000, plus interest thereon from the date of entry of this judgment 4 5 as provided by 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622. 6 Each party shall bear its own costs and fees. 7 IT IS SO ORDERED this 26th day of July, 2010. 8 9 10 Gloria M. Navarro United States District Judge 11 12 Presented by: 13 DANIEL G. BOGDEN 14 United States Attorney 15 HENRY M. DARMSTADTER 16 NATHANIEL B. PARKER Trial Attorneys, Tax Division 17 U.S. Department of Justice P.O. Box 683 18 Ben Franklin Station Washington, D.C. 20044-0683 Attorneys for the United States 19 20 DANIEL MARKS 21 Law Office of Daniel Marks 22 530 S. Las Vegas Blvd., Suite 300 Las Vegas, NV 89101 23 Attorney for James Vanwoerkom 24 25

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